

State of Residence/Home of Record Issues Handout



Please note that this Information Paper only provides basic information and is not intended to serve as a substitute for personal consultations with a Legal Assistance Attorney.

IF I WANT TO CHANGE MY LEGAL RESIDENCE CAN'T I JUST CHANGE MY HOME OF RECORD?

No—your "home of record" is not necessarily located in your state of "legal residence." Home of record is the place recorded as your home at the time of commissioning, appointment, enlistment, induction, or order into the relevant tour of active duty. Upon completion of service, the government will deliver your personal belongings to your home of record. Military assignment to another locale will not change your home of record or state of legal residence. Enlisted servicemembers can change their home of record during the re-enlistment process. Officers, however, can change their home of record only to correct an error, or after a break in service.

WHAT IS YOUR LEGAL RESIDENCE (OR DOMICILE)?

Legally, your state of legal residence (domicile) is the place you have chosen through physical presence (present in the state for even for a brief moment) coupled with the simultaneous intention to make that place your home. If a person lacks legal capacity (e.g. an infant), domicile is determined by state law (e.g. infant is a domiciliary of the custodial parent's home state).

WHY IS YOUR LEGAL RESIDENCE SIGNIFICANT?

Your state of legal residence may tax your income in accordance with state law. The Servicemembers Civil Relief Act protects servicemembers from double taxation. Thus, the laws of your state of legal residence will govern income taxation—not the laws of the state where you work pursuant to military orders. Your domicile also affects privileges such as voting eligibility and entitlement to receive in-state tuition fees at a state university.

HOW CAN YOU CHANGE YOUR STATE OF LEGAL RESIDENCE?

"I hereby declare that I am now a resident of the great State of Texas!"

Simply declaring your state of residence is never enough to legally change your domicile. The following equation best represents the method to change your state of legal residence:

physical presence in the new state + simultaneous intent of making it your permanent home + abandonment of your old state of legal residence = your new state of residence.

Beyond that general formula, states vary with regard to the evidence required to prove residency. Generally, the following help prove state residency:

- 1. Property ownership.
- Voter registration.
 Automobile registration.
- 4. Driver license obtained in the state.
- 5. A will listing the new state as your legal residence.

For further information, or to schedule an appointment with a legal assistance attorney, please contact the Stuttgart Law Center's Legal Assistance Office, DSN 421-4152, COM 0711 729 4152.

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